



Internal Controls Checklist

Cash

Activity: Outdoor Recreation

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QUESTION	YES	NO	NA	REMARKS
EVENT CYCLE 1: Issuance and Acceptance of Responsibility				
Does the activity have a change fund?	X			Amount is \$125.00
Has the change fund custodian signed documentation for acceptance of the fund?	X			
Does the activity have a petty cash fund?	X			Amount is \$500.00
Has the petty cash fund custodian signed documentation for acceptance of the fund?	X			
EVENT CYCLE 2: Physical Security				
Are all cash funds secured in a locked container when not in use?	X			In safe in Manager's office
Are opened safes attended at all times?	X			Located inside locked office.
Are documents posted showing personnel with access to the safe(s)?	X			Posted inside safe.
Is the number of persons with container access limited to four per AR 600-50?	X			Two
Are combinations and/or locks changed annually, when a change in authorized personnel occurs, or security is compromised?	X			
Is the chain-of-custody over funds always maintained by use of DA Form 4082 or other documentation?	X			
EVENT CYCLE 3: Sales / Change Fund Operations				
Are cash registers or pre-numbered receipts used to record all sales?	X			Rec-Trac computer system is in use. Receipts and Reservation numbers are recorded.
Are pre-numbered forms controlled and accounted for?	X			Limited use of these.
Are all sales individually rung on cash registers?	X			Through Rec-Trac point of sale.
Are cash registers operated with the drawer closed between sales?	X			At all times.
Is access restricted to the setback and read keys for each cash register?	X			Setback and read keys not part of the Rec Trac system.
Are overrings and underrings noted on register tapes, initialed by supervisor, and adjusted from sales?	X			Corrections to these may be made in Rec Trac if caught within that days transaction period.
Are cash overages and shortages reported on DA Form 4082? Are they tracked and evaluated when necessary?	X			A Daily Cash Receipt Journal and General Ledger Report are submitted to NAF Financial Services.



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Are register readings made by someone other than the register operator?			X	
Are register readings made whenever the operator changes duty?		X		No shifts. Cash Reports printed at COB.
Are cash register readings taken only by the activity manager or the manager's designee?	X			All transactions recorded on DAR.
Are cash register cumulative readings only cleared at month-end?		X		Reports are printed and reconciled daily.
Are the sales amounts displayed on cash registers visible to customers?			X	
Are receipts provided to customers?	X			A rental/reservation print-out from RecTrac is given to each customer.
EVENT CYCLE 4: Deposit & Reporting Procedures				
Are receipts deposited daily, or for small activities whenever cash on hand reaches \$200 or weekly?	X			Deposits are made at least three times weekly.
Are night deposit bags used for night and weekend deposits?			X	
Are military escorts obtained for all deposits exceeding \$5,000?			X	
Are checks listed separately on bank deposit slips or a machine tape attached to the deposit slip?	X			Checks are listed separately in appropriate space on deposit slip.
Are register tapes retained and submitted to the accounting office with the daily activity report?			X	Expended receipt rolls from Rec Trac are stored and retained for 3 years.



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EVENT CYCLE 5: Surprise Cash Counts				
Are surprise cash counts made on all cash funds, to include registers in operation, at least quarterly?	X			By facility manager or by Financial Management Branch.
Are all funds maintained by the activity counted at the same time?	X			Cash drawer and Petty Cash.
Are cash receipts on hand included in the cash count?	X			All transactions included.
Are cash counts documented to show the denomination of cash counted and the checks or petty cash receipts considered?	X			A Rec Trac Cash Receipt Journal is printed and would/should reconcile with all monetary totals.
Is the amount of cash counted reconciled to authorization and cash receipt documents?	X			
Does documentation show that all discrepancies were resolved?	X			If any occurred.

I have reviewed this checklist. The controls prescribed are in place and operational except as noted in the remarks.

Francis C. Drouth *02/27/06*
 Activity Manager Signature Date

De an Rt *27 Feb 06*
 Reviewing Supervisor Date